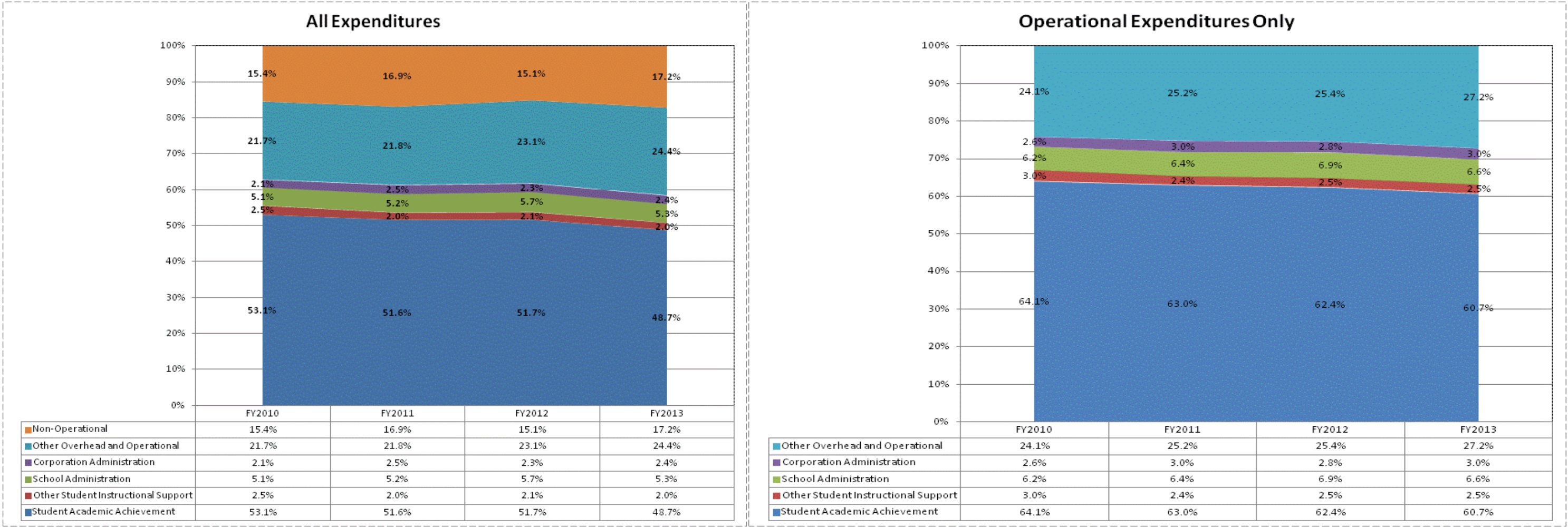


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
North Putnam Community Schools (6715)

North Putnam Community Schools (6715)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$14,830,518	61.7%	\$9,169,507	50.2%	\$8,077,859	51.7%	\$7,604,987	48.7%
Student Instructional Support	\$1,724,795	7.2%	\$1,345,971	7.4%	\$1,210,739	7.7%	\$1,137,959	7.3%
Overhead and Operational	\$4,795,981	19.9%	\$4,580,376	25.1%	\$3,980,769	25.5%	\$4,181,164	26.8%
Nonoperational	\$2,695,105	11.2%	\$3,161,503	17.3%	\$2,363,976	15.1%	\$2,678,397	17.2%
Grand Total	\$24,046,398		\$18,257,357		\$15,633,344		\$15,602,508	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	68.8%	57.6%	59.4%	56.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
North Putnam Community Schools (6715)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$128,576	\$45,489	N/A	N/A	-65%
11100 Regular Programs; Elementary	\$2,283,220	\$3,273,093	\$3,058,356	\$2,964,037	30%	-9%	-3%
11200 Regular Programs; Middle/Junior High	\$987,506	\$1,556,569	\$1,428,647	\$1,390,010	41%	-11%	-3%
11300 Regular Programs; High School	\$1,225,060	\$1,958,499	\$1,782,990	\$1,659,372	35%	-15%	-7%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$25,246	\$33,298	N/A	N/A	32%
11420 Vocational Education; Agriculture B	\$43,374	\$58,842	\$67,726	\$66,049	52%	12%	-2%
11430 Vocational Education; Distributive Education	\$978	\$0	\$0	\$0	-100%	N/A	N/A
11450 Vocational Education; Consumer and Homemaking	\$56,189	\$69,384	\$38,258	\$9,162	-84%	-87%	-76%
11470 Vocational Education; Business Education	\$48,588	\$68,050	\$80,931	\$35,276	-27%	-48%	-56%
11590 Other Vocational Education Programs	\$75,758	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$81,299	\$146,085	\$110,475	N/A	36%	-24%
12110 Gifted And Talented; Gifted and Talented	\$15,191	\$18,006	\$28,417	\$23,523	55%	31%	-17%
12210 Mental Disabilities; Mild Mental Disabilities	\$2,730,025	\$470,309	\$87,652	\$62,502	-98%	-87%	-29%
12310 Physical Impairment; Orthopedic Impairment	\$203,760	\$0	\$0	\$0	-100%	N/A	N/A
12350 Physical Impairment; Homebound	\$7,280	\$14,816	\$29,928	\$9,800	35%	-34%	-67%
12510 Culturally Different; Communication Disorders	\$77,286	\$0	\$0	\$0	-100%	N/A	N/A
12520 Culturally Different; Compensatory	\$30,831	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$1,497,413	\$0	\$0	\$37,996	-97%	N/A	N/A
12810 Special Education Preschool	\$136,969	\$112,166	\$76,183	\$71,647	-48%	-36%	-6%
12900 Other Special Programs	\$53,957	\$13,173	\$2,382	\$15,300	-72%	16%	> 500%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$680	\$270	\$0	\$0	-100%	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$365	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$47,923	\$36,922	\$35,900	\$25,075	-48%	-32%	-30%
16100 Remediation Testing	\$13,835	\$14,978	\$15,516	\$45,872	232%	206%	196%
16200 Preventive Remediation	\$3,146	\$12,926	\$0	\$0	-100%	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$277,937	\$337,664	\$279,911	\$309,924	12%	-8%	11%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$1,101,006	\$398,475	\$305,354	\$276,558	-75%	-31%	-9%
22110 Improvement of Instruction; Service Area Direction	\$83,687	\$112,752	\$2,447	\$1,404	-98%	-99%	-43%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$56,870	\$36,028	\$21,289	\$29,762	-48%	-17%	40%
22130 Improvement of Instruction; Instructional Staff Training	\$56,243	\$25,412	\$13,783	\$15,608	-72%	-39%	13%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$21,954	\$356	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$158,716	\$187,909	\$21,171	\$58,988	-63%	-69%	179%
22230 Library/Media Services; Audiovisual	\$3,287	\$4,130	\$2,279	\$4,090	24%	-1%	79%
22250 Library/Media Services; Computer Assisted Instruction Services	\$2,203	\$905	\$0	\$3,381	53%	273%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$88,772	\$102,171	\$5,299	\$0	-100%	-100%	-100%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$218,394	\$151,874	N/A	N/A	-30%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$154,533	\$174,534	\$46,986	\$146,384	-5%	-16%	212%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$4,434	\$38	\$0	\$2,130	-52%	> 500%	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$125,752	\$0	N/A	N/A	-100%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$167,765	\$29,830	\$2,401	\$0	-100%	-100%	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$562,828	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$12,279,569	\$9,169,507	\$8,077,859	\$7,604,987	-38%	-17%	-6%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$233,960	\$246,555	\$267,770	\$253,121	8%	3%	-5%
21240 Guidance Services; Information Services	\$3,576	\$0	\$0	\$0	-100%	N/A	N/A
21290 Guidance Services; Other Guidance Services	\$1,556	\$18	\$0	\$0	-100%	-100%	N/A
21310 Health Services; Service Area Direction	\$0	\$0	\$100	\$0	N/A	N/A	-100%
21340 Health Services; Nurse Services	\$65,278	\$106,700	\$57,023	\$58,117	-11%	-46%	2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
North Putnam Community Schools (6715)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21390 Health Services; Other Health Services	\$0	\$0	\$0	\$200	N/A	N/A	N/A
21420 Psychological Testing	\$3,835	\$0	\$0	\$20	-99%	N/A	N/A
21430 Psychological Counseling	\$0	\$0	\$463	\$579	N/A	N/A	25%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$847	\$712	\$0	\$0	-100%	-100%	N/A
21810 Special Education Administration; Service Area Direction	\$119,701	\$0	\$0	\$0	-100%	N/A	N/A
21890 Special Education Administration; Other Special Education Administration	\$226,356	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$759,323	\$991,986	\$885,383	\$825,922	9%	-17%	-7%
24900 Other Support Services, School Administration	\$1,305	\$0	\$0	\$0	-100%	N/A	N/A
Student Instructional Support Total	\$1,415,736	\$1,345,971	\$1,210,739	\$1,137,959	-20%	-15%	-6%

Overhead and Operational

23110 Board of Education; Service Area Direction	\$26,693	\$27,456	\$20,444	\$18,055	-32%	-34%	-12%
23120 Board of Education; Service Area Assistants	\$950	\$920	\$1,023	\$754	-21%	-18%	-26%
23150 Board of Education; Legal Services	\$19,363	\$6,763	\$4,267	\$3,484	-82%	-48%	-18%
23160 Board of Education; Promotion Expenses	\$1,289	\$1,970	\$1,580	\$1,498	16%	-24%	-5%
23190 Board of Education; Other Governing Body Services	\$6,146	\$10,482	\$0	\$0	-100%	-100%	N/A
23210 Executive Administration; Office of The Superintendent	\$159,836	\$191,426	\$224,389	\$210,285	32%	10%	-6%
23220 Executive Administration; Community Relations	\$4,378	\$6,605	\$1,688	\$550	-87%	-92%	-67%
23230 Executive Administration; Staff Relations and Negotiations	\$13,769	\$13,601	\$0	\$3,532	-74%	-74%	N/A
23290 Executive Administration; Other Executive Administration Services	\$6,118	\$0	\$0	\$0	-100%	N/A	N/A
25130 Fiscal Services; Budgeting	\$35,732	\$55,130	\$68,418	\$66,826	87%	21%	-2%
25150 Fiscal Services; Payroll Services	\$27,434	\$42,701	\$1,240	\$23,551	-14%	-45%	> 500%
25160 Fiscal Services; Financial Accounting	\$0	\$11,244	\$0	\$0	N/A	-100%	N/A
25191 Other Fiscal Services; Refund of Revenue	\$0	\$23,526	\$0	\$3,957	N/A	-83%	N/A
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$20,455	\$34,428	\$16,462	\$30,271	48%	-12%	84%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$0	\$20,890	\$100	N/A	N/A	-100%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$108	\$0	\$0	N/A	-100%	N/A
25890 Other Technology Services	\$682	\$0	\$5,878	\$5,516	> 500%	N/A	-6%
25990 Other Support Services, Central	\$73,803	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$5,521	\$154,729	\$183,213	\$146,128	> 500%	-6%	-20%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,267,112	\$1,453,245	\$1,092,725	\$1,126,446	-11%	-22%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$34,541	\$58,999	\$13,246	\$25,571	-26%	-57%	93%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$132,254	\$177,377	\$12,401	\$3,313	-97%	-98%	-73%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,240	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$754,928	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$25,673	\$882	\$4,388	\$1,642	-94%	86%	-63%
26700 Operation and Maintenance of Plant Services; Insurance	\$121,486	\$107,109	\$143,218	\$253,800	109%	137%	77%
27010 Student Transportation; Service Area Direction	\$36,776	\$59,977	\$56,283	\$56,682	54%	-5%	1%
27100 Student Transportation; Vehicle Operation	\$398,329	\$577,961	\$500,734	\$484,873	22%	-16%	-3%
27200 Student Transportation; Monitoring Services	\$16,284	\$13,969	\$5,306	\$15,215	-7%	9%	187%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$364,530	\$400,628	\$425,082	\$445,517	22%	11%	5%
27400 Student Transportation; Purchase of School Buses	\$241,030	\$300,742	\$309,942	\$370,375	54%	23%	19%
31100 Food Services Operations; Service Area Direction	\$26,616	\$41,050	\$45,043	\$39,749	49%	-3%	-12%
31200 Food Services Operations; Food Preparation and Dispensing	\$269,099	\$356,315	\$361,968	\$359,219	33%	1%	-1%
31300 Food Services Operations; Food Delivery	\$344,417	\$416,622	\$387,311	\$410,504	19%	-1%	6%
31400 Food Services Operations; Food Purchases	\$39	\$0	\$0	\$0	-100%	N/A	N/A
31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$1,353	\$79	\$130	N/A	-90%	65%
31900 Other Food Services	\$67,170	\$33,059	\$73,552	\$73,623	10%	123%	0%
Overhead and Operational Total	\$4,503,692	\$4,580,376	\$3,980,769	\$4,181,164	-7%	-9%	5%

Nonoperational

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
North Putnam Community Schools (6715)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33400 Athletic Coaches	\$165,831	\$200,849	\$114,296	\$101,258	-39%	-50%	-11%
33990 Other Community Services; Other	\$475	\$1,365	\$1,619	\$0	-100%	-100%	-100%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$142,048	\$136,800	N/A	N/A	-4%
43000 Facilities Acquisition and Construction; Professional Services	\$3,121	\$7,530	\$40,808	\$37,270	> 500%	395%	-9%
45100 Building Acquisition, Construction and Improvements	\$218,852	\$181,015	\$116,738	\$320,554	46%	77%	175%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$218,000	\$30,928	\$220,151	\$219,274	1%	> 500%	0%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$132,355	\$118,754	\$200,263	\$198,563	50%	67%	-1%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$8,613	\$0	\$13	\$0	-100%	N/A	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$169,396	\$637,716	\$121,076	\$267,369	58%	-58%	121%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$46,442	\$23,864	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$176,065	\$239,965	\$155,000	\$160,000	-9%	-33%	3%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$6,934	\$0	N/A	N/A	-100%
52100 Debt Services; Interest on Debt; Bonds	\$64,997	\$0	\$82,280	\$75,309	16%	N/A	-8%
52200 Debt Services; Interest on Debt; Temporary Loans	\$47,656	\$166,953	\$749	\$0	-100%	-100%	-100%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,403,000	\$1,552,565	\$1,162,000	\$1,162,000	-17%	-25%	0%
Nonoperational Total	\$2,654,803	\$3,161,503	\$2,363,976	\$2,678,397	1%	-15%	13%
Prorated By Fund							
26491 2007 Account Code - PERF	\$201,393	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$918,253	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$90,090	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,340,931	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$13,903	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$628,029	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,192,598	\$0	\$0	\$0	N/A	N/A	N/A